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COMPEND OF BOOK-KEEPING

BY

SINGLE ENTRY;

DESIGNED FOR THE USE OF SCHOOLS.

CONTAINING

FORMS ADAPTED TO THE BUSINESS

OF

RETAIL MERCHANTS, MECHANICS, AND FARMERS,

ILLUSTRATED BY EXPLANATORY NOTES.

ALSO

FORMS OF NOTES, RECEIPTS, ORDERS, &c.

SECOND EDITION, WITH ADDITIONS.

BY JAMES ROBINSON,

INSTRUCTOR OF WRITING AND ARITHMETIC, BOWDOIN SCHOOL, BOSTON.



BOSTON.

HILLIARD, GRAY, & CO.

1883.

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JANUARY 25, 1924

DISTRICT OF MASSACHUSETTS, TO WIT:

District Clerk's Office.

BE IT REMEMBERED, That on the seventeenth day of January, A. D. 1831, in the fifty-fifth year of the Independence of the United States of America, JAMES ROBINSON, of the said district, has deposited in this office the title of a book, the right whereof he claims as Author, in the words following, to wit:

'A Compend of Book-Keeping by Single Entry; designed for the use of Schools. Containing forms adapted to the business of Retail Merchants, Mechanics, and Farmers, illustrated by Explanatory Notes. Also Forms of Notes, Receipts, Orders, &c. By James Robinson, Instructor of Writing and Arithmetic, Bowdoin School, Boston.'

In conformity to the act of the Congress of the United States, entitled 'An act for the encouragement of learning, by securing the copies of maps, charts, and books, to the authors and proprietors of such copies, during the times therein mentioned;' and also to an act entitled 'An act supplementary to an act, entitled "An act for the encouragement of learning, by securing the copies of maps, charts, and books, to the authors and proprietors of such copies, during the times therein mentioned;" and extending the benefits thereof to the arts of designing, engraving, and etching historical and other prints.

JNO. W. DAVIS,

Clerk of the District of Massachusetts.

PREFACE.

In a community like ours, a knowledge of Book-keeping, or the art of keeping accounts, is highly important to those persons who are engaged in mercantile or mechanical pursuits. If this kind of knowledge be so necessary to the successful transaction of business, why is not Book-keeping more generally taught in our schools? If the study of Book-keeping were required by those who have the superintendence of our public schools, and if a methodical, easy, and concise compend were prepared, adapted to the business of the retail merchant, the mechanic, and the farmer, the more advanced pupils of our public schools might acquire that knowledge of the art, which would, on commencing business, enable them to keep their accounts in a systematic and correct manner.

The design of this compend is to furnish the youth of our schools with those methodical, simple, and concise methods of keeping accounts, which have been found best adapted to the business of the merchant, the mechanic, and the farmer.

For those persons whose business is extensive, the first method will be the most convenient, in which three books are used, viz.—the Day Book, Cash Book, and Ledger. Those, whose business is less extensive, will probably find some one of the other forms better adapted to their use.

At a time like the present, when so much interest is taken in the education of our youth, it is believed that this too long neglected, but very necessary branch of education, will hereafter receive that attention which its importance demands.

Boston, January, 1831.

THE AUTHOR.

BOOK-KEEPING.

BOOK-KEEPING IS A RECORD OF THE TRANSACTIONS OF TRADE.

BOOK-KEEPING BY SINGLE ENTRY.

BOOK-KEEPING by single entry is applicable to personal accounts only; and it should exhibit the true state of our accounts with every person with whom we have any dealings on credit.

In recording the transactions of extensive business, two *principal* books are necessary, viz.—the Day-Book and the Leger; and one *auxiliary* book, viz.—the Cash-Book.

DAY-BOOK.

In this book, every transaction of business must be entered or recorded, without delay, in plain and unequivocal language. It is very important that the Day-Book should be kept with great care and accuracy, as it contains all the materials which compose the Leger.

Each page of the Day-Book is ruled with a top line, on which is written the owner's place of residence, and date. Each page is also ruled with columns for reference, entry, and amount.

The Day-Book begins with an inventory of the owner's property, debts, &c. Then follows a detail of the occurrences of trade, set down in the order of time in which they take place.

The name of the person or customer is first written, with the term *Dr.* or *Cr.* annexed, according as he becomes *debtor* or *creditor* by the transaction; and this may be known by the following *general rule*.

The person who buys or receives any thing is *Debtor*, and the person who sells or parts with any thing is *Creditor*.

Thus, if I sell goods on credit, I en-

ter A. B. the buyer *Dr.* for the goods, specifying their quantity and value.

If I buy goods on credit, I enter C. D. the seller *Cr.* by the goods, specifying their quantity and value.

By the same rule, if I pay money, the person to whom I pay it, is made *Dr.* for cash, for the amount; and if I receive money, the person from whom I receive it, is made *Cr.* by cash, for the amount.

And if debts be contracted or discharged by any other means, the same rule is to be observed; the person who becomes indebted to me is entered *Dr.*; and the person to whom I become indebted, *Cr.* Also the person whose debt I discharge is made *Dr.*; and he that discharges a debt due by me, is *Cr.*

LEGER.

THE Leger is the principal book of accounts. In this book, an account is opened with every person whose name is entered in the Day-Book, each account having a *Dr.* and a *Cr.* side, with ruled columns for the date, entry, reference, and amount.

In opening an account in the Leger, the person's name is first written in large characters as a title; the *Dr.* side is on the left hand, and the *Cr.* side on the right. The transactions are then entered, as they stand *Dr.'s.* or *Cr.'s.* in the Day-Book. For example, A. B. is debited for whatever he has bought or received of me, and credited by the payments he has made. In short, whatever I have sold him is on the *Dr.* side; and whatever he has paid me, is on the *Cr.* side; and the differ-

ence between the amounts of the *Dr.* *Cr.* sides, is called the balance.

The ledger has an alphabetical index, in which the titles of the accounts are arranged under their initial letters, with the number of the page of the Leger, on which the account is opened.

CASH-BOOK.

In the Cash-Book, the daily receipts and payments of money are recorded, with the date, and other particulars. The Cash-Book ought to be frequently balanced.

If a Cash account be opened in the Leger, the amount received may be carried to the *Dr.* side, and the amount paid away, may be carried to the *Cr.* side, daily, weekly, or monthly, as may be found most convenient.

POSTING.

Posting consists in collecting the *Dr.* and *Cr.* items of the several accounts in the Day-Book, and transferring them to the *Dr.* and *Cr.* sides of their respective accounts in the Leger, each under its proper head or title.

Allot a sufficient space in the Leger for the account of each person, with whom you have had any dealings on credit, write the name of each person at the top of the space allotted for his account in the Leger, as a title, then turn to the alphabetical index, and insert the name under its initial letter, writing the surname first, also the page of the Leger. Then enter the several items on the *Dr.* or *Cr.* side of the account in the Leger, as they stand debited or credited in the Day-Book, inserting the page of the Leger in the proper column of the Day-Book.

A single article is usually entered in the Leger, with its quantity and price, but when there are several articles, the amount only is entered, writing 'For or By merchandise'—referring to the page of the Day-Book for particulars.

The books should be numbered, and in posting, note the place in the Leger, where you begin to post from Day-Book No. 2, 3, &c.

At the end of every month, or oftener, the Leger should be carefully compared with the Day-Book, for the purpose of being corrected, if it contain errors.

METHOD OF CORRECTING ERRORS.

If the entry of an article has been omitted in the Day-Book, enter it in the next vacant space, inserting the word '*omitted*,' which will account for the derangement of dates.

If a *misnomer* or *wrong name* be entered, write the word *error* against it, then draw a line underneath, and enter the *right name* below.

If an article has been miscalculated, and a wrong amount entered, write the word *error* against it, (omitting to post it,) and make a correct entry in the next vacant place.

Errors in the Leger may be corrected in a similar manner, except when an item has been posted to a *wrong account*, the error should then be corrected, by posting on the opposite side, 'For or by error on the opposite side,' placing a small star against each item, to show which items are intended to balance each other.

When an item has been posted to the *wrong side* of an account, balance it as directed above, and then post it again on the *right side*.

[*Note.* 'This done, although each side of the account will, when footed or added up, amount to more than it would if these cancelled posts had not been made; yet the *balance* or *difference* of the sides will be just the same that it would have been, if they had both been omitted.]

No erasures should ever be made in Books of accounts.

TRANSFERRING AND CLOSING ACCOUNTS.

When the place allotted for any account in the Leger is filled, open that account on another page, at the same time write the number of the page in the index, and then transfer the account in the following manner.

'Add up the *Dr.* and *Cr.* money

columns, and set the amount of each under its respective column, writing against each amount, "*Transferred to page — ;*" then, under the title, on the first line of the new page, write on each side, "Amount brought from page —," inserting said amounts in the money columns.'

Or, before transferring any account, it may be first closed, and the balance only carried to a new account, in the following manner :

Find the amount of the *Dr.* and *Cr.* sides of the account,—if the *Dr.* side exceed the *Cr.* side, close it '*By balance,*' for the excess ;—or if the *Cr.* side exceed the *Dr.* side, close it '*For balance,*' for the excess.

When the old account is closed '*By balance,*' debit the new account for that balance ; and when it is closed '*For balance,*' credit the new account by that balance.

When an old Leger becomes full, open an account in a new Leger, for every person who has an unsettled account in the old one, debiting each person for the balance of the old account, when he owes you, (noting the page of the old Leger from where it was brought,) and crediting each person for the balance of the old account, when you owe him

BALANCE ACCOUNT.

At the close of each year, or oftener, it will be found to be a useful practice to form a balance account, in the following manner :

Procure a sheet of paper ruled with

two sets of money columns, also with a reference column for inserting the pages of the Leger, as in the following specimen :—The left hand money columns are the *Dr.* columns, and the right hand, the *Cr.* columns. On the top line of the balance account, the date should be written.

Turn to the first unsettled account in the Leger and write the person's name in the balance account, then add up the *Dr.* and *Cr.* sides of the account ; if the amount of the *Dr.* side exceed the amount of the *Cr.* side, write the excess in the *Dr.* column of the balance account, opposite his name ;—if the amount of the *Cr.* side exceed the amount of the *Dr.* side, write the excess in the *Cr.* column of the balance account, opposite his name. Proceed in the same manner with the account of every person ; then, this balance account will present, at one view, what each person owes you, or what you owe him, opposite his name.

The amount of the *Dr.* columns, will show what is due to you ; and the amount of the *Cr.* columns, will show what you owe to others.

If you wish to know the amount of your net estate, make an estimate of all your merchandise and other property, at the current price, to which, add the amount of cash on hand, together with the amount of the *Dr.* side of the balance account ; from this last amount, subtract the amount of the *Cr.* side of the balance account, and the remainder will be the amount of your net estate,

DAY-BOOK, NO. 1.

THE PROPERTY OF A. B. OF BOSTON.

BOSTON, OCTOBER 1, 1830.

Boston, October 1, 1830.

Leger p.		Dolls	Cts
Inventory of my property taken this day, viz.			
Cash in Specie and Bank Notes \$750.00			
Merchandise particularly designated in Inventory			
Book, amounting to 1250.00		2000	00
<i>Note.</i> —The merchant, or owner of the books, after taking { the above inventory, commences business, and Debits and } { Credits his customers, as in the following specimen. }			
<i>Boston, October 1, 1830.</i>			
1	Andrew J. Allen Dr. For 3 yds Broadcloth @ \$5.75	17	25
1	Benjamin Bennett Dr. For 1 box brown Havana Sugar, 450 lbs . . @ .09 \$40.50 " 1 chest Old Hyson Tea, 65 lbs " .90 58.50 " 2 bags Java Coffee, 225 lbs " .15 33.75	132	75
	2		
1	John Colby Cr. By 400 lbs Butter @ .15 . . .	60	00
1	Ephraim Dana Cr. By 1 pipe Brandy, 126 gals @ 1.25 . . .	157	50
	4		
1	William Eaton Dr. For 5 yds mix'd Cassimere @ 1.50 . . .	7	50
2	Jeremiah Fitch & Co. Cr. By 2 bales brown Shirtings, 60 pieces, 1680 yds @ .10 . . .	168	00
	Dr. For Cash paid them, on account,	100	00
<i>Note 1.</i> —When you buy goods of a person, and pay for { them in part, Credit him for the whole amount of the } { goods, and Debit him for the sum paid. }			
<i>Note 2.</i> —An entry should be made in the Cash Book of { the money received or paid away, immediately after an } { entry has been made of it in the Day Book. }			

DAY-BOOK NO. I.

2

Boston, October 5, 1830.

Leger p.					Dolls	Cts
	Isaac W. Goodrich	Cr.				
2	By 2 doz. Penknives	@ \$4.75	\$9.50			
	" 4 " "	" 3.00	12.00			
	" 2 " Fancy Soap	" 1.12	2.24			
	" 6 " Hair Brushes	" 5.50	33.00	56	74	
	6					
	Benjamin Jacobs	Cr.				
2	By 25 yds Flannel	@ .60		15	00	
	Gedney King	Dr.				
2	For 1 bbl Flour		\$5.75			
	" 25 lbs Brown Sugar	@ .11	2.75			
	" 14 " Coffee	" .16	2.24	10	74	
	7					
	Lincoln & Edmands-	Cr.				
2	By 1 Quarto Bible		5.50			
	" 3 doz. Alger's Murray's Grammar . .	@ 2.00	6.00			
	" 6 " Emerson's Arithmetic, first part, "	1.12	6.72	18	22	
	William Manning	Cr.				
2	By 5 gross Lead Pencils	@ .60	3.00			
	" 4 doz. Fancy Buttons	" .25	1.00			
	" 12 pieces No. 9. Taffeta Ribbon . .	" 1.20	14.40	18	40	
	8					
	Nash & Heywood	Cr.				
3	By 4 reams Superfine Cap Paper . . .	@ 4.75		19	00	
	9					
	George Otis	Dr.				
3	For 25 lbs. brown Sugar	@ .12		3	00	
	Henry Pratt (Concord)	Cr.				
3	By 8 bbls. Cider	@ 1.50		12	00	
	{ Note.—When a person resides in another town, } the place of his residence should be entered.					
	Asa Richardson	Cr.				
3	By 4 boxes Havana Sugar, 1850 lbs . .	@ .08½		157	25	
	11					
	Smith & Gore	Cr.				
3	By sundry articles of Merchandise, received of them, to sell on a commission of 5 per cent. amounting to, (as per invoice,)			750	00	

Boston, October 12, 1830.

Leger p.			Dolls	Cts
3	Tileston and Street	Cr.		
	By 1 piece black Lustring	\$18.50		
	" 2 doz. Fancy Silk Handkerchiefs . . @	\$7.50 . 15.00	87	50
	" 6 boxes Taffeta Ribbons, No. 6 . . . "	9.00 . 54.00		
		Dr.		
	For my note, payable in 30 days		87	50
	<i>Note.</i> —When you buy goods on credit, and give your Note for the amount, Credit the seller for the amount of the goods, and Debit him for the Note.			
	13			
4	Thomas Underwood	Dr.		
	For 14 lbs. Flour56	1	56
	" 1 gallon Lamp Oil	1.00		
	14			
4	Warren & Hayward	Cr.		
	By 5 pieces of coloured Cambric, 140 yds @ .15 . . .		21	00
	15			
4	Alexander Young	Dr.		
	For 2 lbs Chocolate @ .2448		
	" 5 gallons winter strained Oil . . . " 1.00 . . .	5.00	6	48
	" 4 lbs Loaf Sugar " .25 . . .	1.00		
	16			
1	Andrew J. Allen	Cr.		
	By 4 reams Letter Paper @ 3.75		15	00
	18			
1	Benjamin Bennett	Cr.		
	By Cash, received of him on account		100	00
	18			
1	John Colby	Dr.		
	For 5 pieces Calico, 140 yds @ .20 . . .	28.00	59	50
	" 2 boxes Taffeta Ribbon, No. 9 . . . " 15.75 . . .	31.50		
	20			
1	Ephraim Dana	Dr.		
	For Cash, paid him on account		100	00
	<i>Note.</i> —When you pay a man, whether it be in part, or in full, always take his receipt for the amount.			
	21			
1	William Eaton	Cr.		
	By Cash, received from him on account		5	00

Boston, October 22, 1830.

Leger p.			Dolls	Cts
2	Jeremiah Fitch & Co.	Dr.	20	40
	For 2 firkins Butter, 120 lbs. @ .17			
	23			
2	Isaac W. Goodrich	Dr.	25	00
	For my Order on Ephraim Dana for			
1	Ephraim Dana	Cr.	25	00
	By my order on you in favor of I. W. Goodrich			
	{ <i>Note.</i> —When you draw an Order on a man, credit him for the amount, naming in whose favor the Order was given:— and when a man draws an Order on you, Debit him for the amount, and never omit mentioning to whom the Order was paid.			
2	Benjamin Jacobs	Dr.	15	00
	For amount of your Order, paid to John Frost			
	25			
2	Gedney King	Cr.	10	00
	By 1 case Mathematical Instrumenta			
	26			
2	Lincoln & Edmands	Dr.	15	00
	For Cash, paid them on account			
	27			
2	William Manning	Dr.		
	For 25 lbs Butter @ .20 . . . \$5.00			
	" 15 " Cheese " .10 . . . 1.50			
	" 5 " Raisins " .1260		7	10
	{ <i>Note.</i> —At the end of each month, learners may be directed to post the Dr. and Cr. items of the several accounts in the Day Book into the Leger.			
Boston, November 1, 1830.				
3	Nash & Heywood	Dr.	5	75
	For 1 bbl Superfine Flour			
	2			
3	George Otis	Dr.		
	For 1 lb Hyson Tea \$1.12			
	" 7 lbs Coffee @ .17 . . . 1.19			
	" 2 " Chocolate " .2550		2	81
		Cr.		
	By Cash, received of him on account		5	00
	3			
3	Asa Richardson	Dr.	100	00
	For Cash, paid him on account			

Boston, November 5, 1830.

Leger p.		Dr.	Dolls	Cts
3	Henry Pratt (Concord)			
	For 3 yds Broadcloth @ 4.00		12	00
		Cr.		
	By 40 bushels Potatoes. @ .40		16	00
	5			
3	Smith & Gore	Dr.		
	For Merchandise returned	\$ 250.00		
	" Commission on \$500, (total sales,) at 5 per ct.25.00	750	00
	" Cash, paid them in full	475.00		
	6			
3	Tileston and Street	Cr.		
	By 2 pieces Flannel, 75 yds @ .60.		45	00
	8			
4	Thomas Underwood	Cr.		
	By 2 tons Lackawana Coal @ 7.00		14	00
	9			
4	Warren & Hayward	Cr.		
	By 4 pieces bleached Sheeting, 120 yds @ .15	18.00		
	" 5 " " Shirting, 140 yds " .10	14.00	32	00
	10			
4	Alexander Young	Dr.		
	For 1 piece Sheeting, 28 yds @ .16		4	48
		Cr.		
	By Cash, received of him, in full of all accounts		10	96
	12			
1	Andrew J. Allen	Dr.		
	For 1 bbl Flour	\$6.00		
	" 1 loaf double refined Sugar, 10 lbs @ .25	2.50		
	" 1 Old Cheese, 25 lbs " .12	3.00	11	50
	15			
1	Benjamin Bennett	Dr.		
	For 3 yds Broadcloth @ \$4.25	12.75		
	" 15 yds Shirting " .16	2.40	15	15
	17			
1	William Eaton	Dr.		
	For 1 gallon Sicily Wine	1.75		
	" 5 " Vinegar @ .20	1.00		
	" 7 lbs old Java Coffee " .17	1.19	3	94

Boston, November 20, 1830.

Leger p.		Dr.	Dolls	Cts
1	John Colby			
	For Cash, paid him in full of all accounts			50
	25			
1	Andrew J. Allen	Cr.		
	By 1000 orange string Quills		4	00
	26			
1	Ephraim Dana	Dr.		
	For 4 bags Coffee, 500 lbs @ .12		60	00
	27			
2	Jeremiah Fitch & Co.	Dr.		
	For 4 doz. bottles Madeira Wine . . @ 9.00 . . 36.00		66	00
	" 12 gross bottled Cider " 2.50 . . 30.00			
	29			
2	Isaac W. Goodrich	Dr.		
	For Cash, paid him in full of all accounts		31	74
	30			
2	Gedney King	Dr.		
	For 1 piece Sheeting, 28 yds @ .16 . . 4.48		7	98
	" 14 yds Gingham " .25 . . 3.50			
2	Lincoln & Edmands	Dr.		
	For 25 yds Linen @ .60 . . 15.00		24	00
	" 2 pieces Sheeting, 60 yds. . . . " .15 . . 9.00			
<i>Boston, December 1, 1830.</i>				
2	William Manning	Dr.		
	For 25 lbs. Sugar @ .12 . . 3.00		3	32
	" 2 " Coffee " .1632			
	2			
3	George Otis	Cr.		
	By Cash, in full of all accounts		81	
	3			
3	Henry Pratt, (Concord,)	Dr.		
	For Cash, paid him in full of all accounts		16	00
	4			
3	Asa Richardson	Dr.		
	For Cash, paid him in full of all accotnts		57	25

Boston, December 6, 1830.

Leger p.				Dolls	Cts
3	Nash & Heywood	Dr.			
	For 1 bag Coffee, 25 lbs @	.15	\$3.75		
	" 25 lbs Sugar "	.12	3.00		
	" 4 " Chocolate "	.25	1.00	7	75
	10				
4	Thomas Underwood	Dr.			
	For Cash, paid him in full of all accounts			12	44
	15				
2	Gedney King	Cr.			
	By Cash, in full of all accounts			8	72
	20				
1	William Eaton	Cr.			
	By Cash, in full of all accounts			6	44
	24				
1	Ephraim Dana	Cr.			
	By 1 chest Young Hyson Tea, 65 lbs . . . @	.90		58	50
	25				
2	William Manning	Cr.			
	By 1 piece Brown Linen, 37 yds . . . @	.30		11	10
	30				
3	Nash & Heywood	Cr.			
	By 2 reams Letter Paper @	5.00		10	00
	31				
4	Warren & Hayward	Dr.			
	For Cash, paid them on account			20	00

CASH-BOOK

1

Boston, October 1, 1830.

Dr. Cr.

		Dolls	Cts	Dolls	Cts
1830					
Oct.	1	Cash on hand, per inventory	750	00	
"	4	Paid Jeremiah Fitch & Co. on account			100 00
"	16	Received of Benjamin Bennett, on account	100	00	
"	20	Paid Ephraim Dana, on account			100 00
"	21	Received of William Eaton, on account	5	00	
"	26	Paid Lincoln & Edmands, on account			15 00
"	30	Received amount of cash sales for this month*	250	00	
"	31	Paid amount of house expenses for do.			125 00
"	"	Balance, carried to new account			765 00
			1105	00	1105 00
Nov.	1	Balance of cash on hand, brought down	765	00	
"	2	Received of George Otis, on account	5	00	
"	3	Paid Asa Richardson, on account			100 00
"	"	Received of John Slater for goods, sold him	500	00	
"	5	Paid Smith & Gore, net amount of sales			475 00
"	10	Received of Alexander Young, in full of all accounts	10	96	
"	11	Paid Tileston & Street the amount of my note			87 50
"	20	" John Colby, in full of all accounts			50
"	29	" Isaac W. Goodrich, do.			31 74
"	30	Received amount of cash sales for this month	175	00	
"	"	Paid amount of house expenses for do.			75 00
"	"	Balance, carried to new account			686 22
			1455	96	1455 96
Dec.	1	Balance of cash on hand, brought down	686	22	
"	2	Received of George Otis, in full of all accounts		81	
"	3	Paid Henry Pratt, in full of all accounts			16 00
"	4	" Asa Richardson, do.			57 25
"	10	" Thomas Underwood do.			12 44
"	15	Received of Gedney King, in full of all accounts	8	72	
"	20	" William Eaton, do.	6	44	
"	31	Paid Warren & Hayward, on account			20 00
"	"	Received amount of cash sales for this month	200	00	
"	"	Paid amount of house expenses for do.			112 31
"	"	Balance, carried to new account			684 19
			902	19	902 19
1831					
Jan.	1	Balance of Cash on hand, brought down	684	19	

* It is a common practice, in retail business, to keep all the money received during the day, in the money drawers until night — then to count all the money received. The sum is the amount of cash sales for the day; this amount is then entered in the Cash-Book.

As all money received is entered on the Dr. side of the cash account, and all money paid out is entered on the Cr. side, the difference between the Dr. and Cr. sides, will always be equal to the amount of cash on hand, unless some error has been made.

LEGER, NO. 1.

THE PROPERTY OF A. B. OF BOSTON.

BOSTON, OCTOBER, 1830.

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LEGER NO. I.

1

Dr.				ANDREW J. ALLEN.				Cr.					
1830				D.	Dols	Cts	1830				D.	Dols	Cts
Oct. 1	For Broadcloth, 3 yds			p. 1	17	25	Oct. 16	By Letter Paper, 4 rs.			p. 3	15	00
Nov. 12	" Merchandise . .			5	11	50	Nov. 25	" Quills, 1000 . . .			6	4	00
	Amt. tr'd. to L. No.2,p.1.				28	75		Amt. tr'd. to L. No.2,p.1.				19	00
Note.—The amount of each side of this account is transferred to Leger No. 2, page 1, in—							stead of the balance, to show the learner how to do the same.						

Dr.				BENJAMIN BENNETT.				Cr.					
1830				D.	Dols	Cts	1830			D.	Dols	Cts	
Oct. 1	For Merchandise . . .		1	p.	132	75	Oct. 16	By Cash		3	100	00	
Nov. 15	“ do		5		15	15	Dec. 31	“ Bal.tr.to L. No.2, p.1.			47	90	
					<u>147</u>	<u>90</u>					<u>147</u>	<u>90</u>	
						*							
Note.—This account is closed by balance, and the balance only is transferred to the new							account. In the new account B. Bennett is debited for the balance.						

Dr.				JOHN COLBY.				Cr.					
1830				D. p.	Dols	Cts	1830				D. p.	Dols	Cts
Oct. 18	For Merchandise . .			3	59	50	Oct. 2	By Butter, 400 lbs : .			1	60	00
Nov. 20	" Cash, in full . .			6		50						60	00
					<u>60</u>	<u>00</u>						<u>60</u>	<u>00</u>
Note.—This account closes itself, as the amounts of the Dr.							and Cr. sides are equal.						

Dr.				EPHRAIM DANA.				Cr.					
1830				D.	Dols	Cts	1830				D.	Dols	Cts
Oct. 20	For Cash			p. 3	100	00	Oct. 2	By Brandy, 1 pipe . .			p. 1	157	50
Nov. 26	" Coffee, 500 lbs . .			6	60	00	" 23	" Order in favor of I.w.g.			4	25	00
Dec. 31	" Bal. tr. to L. No.2,p.1.				81	00	Dec. 24	" Tea, 1 chest, 65 lbs			7	58	50
					241	00						241	00
Note.—This account is closed For Balance, and in the							new account, E. Dana is credited by balance.						

Dr.				WILLIAM EATON.				Cr.					
1830				D.	Dols	Cts	1830				D.	Dols	Cts
Oct. 4	For Cassimere, 5 yds			p. 1	.75	50	Oct. 21	By Cash			p. 3	5	00
Nov. 17	" Merchandise . . .			5	3	94	Dec. 20	" do. in full			7	6	44
					11	44						11	44

<i>Dr.</i>				JEREMIAH FITCH & CO.				<i>Cr.</i>				
1830				D.	Dols	Cts	1830			D.	Dols	Cts
Oct. 4	For Cash			p.	1	100 00	Oct. 4	By Shirtings, 2 bales .		p.	1	168 00
" 22	" Butter, 120 lbs . .				4	20 40	Dec. 31	" Bal. tr. to L.No.2,p.1.				18 40
Nov. 27	" Merchandise . . .				6	66 00						
						186 40						186 40

<i>Dr.</i>				ISAAC W. GOODRICH.				<i>Cr.</i>				
1830				D.	Dols	Cts	1830			D.	Dols	Cts
Oct. 23	For order on E. Dana .			p.	4	25 00	Oct. 5	By Merchandise . .		p.	2	56 74
Nov. 29	" Cash, in full . .				6	31 74						
						56 74						

<i>Dr.</i>						BENJAMIN JACOBS.						<i>Cr.</i>					
1830				^{D.} p.		Dols Cts		1830				^{D.} p.		Dols Cts			
Oct.	23	For order, paid J. Frost		4		15	00	Oct.	6	By Flannel, 25 yds .		2		15	00		

<i>Dr.</i>				GEDNEY KING.				<i>Cr.</i>				
1830				D.	Dols	Cts	1830			D.	Dols	Cts
Oct. 6	For Merchandise . .			p.	2	10 74	Oct. 25	By Case of Instruments		p.	4	10 00
Nov. 30	“ do . .				6	7 98	Dec. 15	“ Cash, in full . .			7	8 72
						18 72						18 72

<i>Dr.</i>				LINCOLN & EDMANDS.				<i>Cr.</i>				
1830				D.	Dols	Cts	1830			D.	Dols	Cts
Oct. 26	For Cash			p.	4	15 00	Oct. 7	By Merchandise . . .		p.	2	18 22
Nov. 30	" Merchandise . . .				6	24 00	Dec. 31	" Bal. tr. to L. No.2,p.1.				20 78
						39 00						39 00

<i>Dr.</i>				WILLIAM MANNING.				<i>Cr.</i>				
1830				D.	Dols	Cts	1830			D.	Dols	Cts
Oct. 27	For Merchandise . . .			p.	4	7 10	Oct. 7	By Merchandise . . .		p.	2	18 40
Dec. 1	" do				6	3 32	Dec. 25	" brown Linen . . .			7	11 10
Dec. 31	" Bal. tr. to L. No. 2, p. 1.					19 08						
						29 50						29 50

<i>Dr.</i>		NASH & HEYWOOD.				<i>Cr.</i>		
1830		D.	Dols	Cts	1830	D.	Dols	Cts
Nov. 1	For Flour, 1 bbl . .	4	5	75	Oct. 8	By Paper, 4 reams . .	2	19 00
Dec. 6	" Merchandise . .	7	7	75	Dec. 30	" Paper, 2 do. . .	7	10 00
Dec. 31	" Bal. tr. to L. No. 2, p. 1.		15	50				
			29	00			29	00

<i>Dr.</i>		GEORGE OTIS.				<i>Cr.</i>		
1830		D.	Dols	Cts	1830	D.	Dols	Cts
Oct. 9	For Sugar, 25 lbs . .	2	3	00	Nov. 2	By Cash	4	5 00
Nov. 2	" Merchandise . .	4	2	81	Dec. 2	" do.	6	81
			5	81			5	81

<i>Dr.</i>		HENRY PRATT, (<i>Concord.</i>)				<i>Cr.</i>		
1830		D.	Dols	Cts	1830	D.	Dols	Cts
Nov. 5	For Broadcloth, 3 yds	5	12	00	Oct. 9	By Cider, 8 bbls . .	2	12 00
Dec. 3	" Cash, in full . .	6	16	00	Nov. 5	" Potatoes, 40 bushels	5	16 00
			28	00			28	00

<i>Dr.</i>		ASA RICHARDSON.				<i>Cr.</i>		
1830		D.	Dols	Cts	1830	D.	Dols	Cts
Nov. 3	For Cash	4	100	00	Oct. 9	By Sugar, 4 boxes . .	2	157 25
Dec. 4	" Cash, in full . .	6	57	25				
			157	25			157	25

<i>Dr.</i>		SMITH & GORE.				<i>Cr.</i>		
1830		D.	Dols	Cts	1830	D.	Dols	Cts
Nov. 5	For Mer'dise returned	5	250	00	Oct. 11	By Mer'dise to sell on	2	750 00
"	" Commission . .	"	25	00		com. amounting to		
"	" Cash, in full . .	"	475	00			750	00
			750	00				

<i>Dr.</i>		TILESTON & STREET.						<i>Cr.</i>	
1830		D.	Dols	Cts	1830		D.	Dols	Cts
Oct. 12	For my note, at 30 days	3	87	50	Oct. 12	By Merchandise . .	3	87	50
Dec. 31	" Bal. tr. to L.No.2,p.1.		45	00	Nov. 6	" Flannel, 75 yds . .	5	45	00
			132	50				132	50

<i>Dr.</i>			THOMAS UNDERWOOD.			<i>Cr.</i>		
1830			D. p.	Dols	Cts	1830	D. p.	Dols Cts
Oct. 13	For Merchandise . .		3	1	56	Nov. 8	5	14 00
Dec. 10	" Cash, in full . .		7	12	44			
				14	00			14 00

<i>Dr.</i>			WARREN & WAYWARD.			<i>Cr.</i>		
1830			D. p.	Dols	Cts	1830	D. p.	Dols Cts
Dec. 31	For Cash		7	20	00	Oct. 14	3	21 00
" "	" Bal. tr. to L. No. 2. p. 1.			33	00	Nov. 9	5	32 00
				53	00			53 00

<i>Dr.</i>			ALEXANDER YOUNG:			<i>Cr.</i>		
1830			D. p.	Dols	Cts	1830	D. p.	Dols Cts
Oct. 15	For Merchandise . .		3	6	48	Nov. 10	5	10 96
Nov. 10	" Sheeting, 28 yds		5	4	48			
				10	96			10 96

CASH.—BALANCE ACCOUNT.

5

Dr.			CASH.			Cr.		
1830			C. B.	Dolls	Cts	1830		
Oct.	1	For am't on hand, pr. inv.	1	750	00	Oct.	31	By am't p'd out this mo.
"	31	" am't rec'd this month	1	355	00	"	"	" balance
				1105	00			
Nov.	1	For balance		765	00	Nov.	30	By am't p'd out this mo.
"	30	" am't rec'd this month	1	690	96	"	"	" balance
				1455	96			
Dec.	1	For balance		686	22	Dec.	31	By am't p'd out this mo.
"	31	" am't rec'd this month	1	215	97	"	"	" balance
				902	19			
1831								
Jan.		For balance	1	684	19			

BALANCE ACCOUNT.

Boston, January 1, 1831.

Dr. Cr.

	p.	Dolls	Cts	Dolls	Cts
Andrew J. Allen owes me	7	9	75		
Benjamin Bennett do.	1	47	90		
I owe Ephraim Dana	1			81	00
Jeremiah Fitch & Co. owe me	2	18	40		
Lincoln & Edmands do	2	20	78		
I owe William Manning	2			19	08
" Nash & Heywood	3			15	50
" Tileston & Street	3			45	00
" Warren & Hayward	4			33	00
Amount of debts due to me	5	96	85	193	58
" of cash on hand		684	18		
" of Merchandise, (per Inventory)		1562	56		
Gross amount of my property		2343	58		
Amount of debts due to others		193	58		
Net amount of my property January 1, 1831		2150	00		
Net amount of my property October 1, 1830		2000	00		
Amount of Profit in three months		150	00		

DAY-BOOK, NO. 2.

THE PROPERTY OF A. B. OF BOSTON.

BOSTON, JANUARY 1, 1831.

Boston, January 1, 1831.

1831		Dolls	Cts
	Inventory of my Effects, viz : —		
	Balance of Cash, on hand, L. 1, p. 5	\$ 684.19	
	Merchandise, (per inventory,)	1562.56	
	Andrew J. Allen owes me, on account, L. 1, p. 1	9.75	
	Benjamin Bennett . . . do. . . " " p. 1	47.90	
	Jeremiah Fitch & Co. . . do. . . " " p. 2	18.40	
	Lincoln & Edmands . . do. . . " " p. 2	20.78	2343 58
	I owe as follows, viz : —		
	To Ephraim Dana, on account, L. 1, p. 1	81.00	
	" William Manning, " . . " " p. 2	19.08	
	" Nash & Heywood, " . . " " p. 3	15.50	
	" Tileston & Street, " . . " " p. 3	45.00	
	" Warren & Hayward, " . . " " p. 4	33.00	193 58
	<p><i>Notes.</i>—The above inventory is formed from the unsettled accounts in Leger No. 1, with the addition of the amount of Cash and Merchandise on hand.</p> <p>These unsettled accounts are transferred from Leger No. 1, to Leger No. 2. When the balance of an old account shall be paid, it will be well to mark it paid in the inventory.</p>		
	<p>Learners, who have transcribed the preceding Day-Book, Cash-Book, and Leger, and have also transferred all the unsettled accounts from Leger No. 1, to Leger No. 2, should now be required to enter correctly the following transactions into Day-Book No. 2, then to post all the several items into Leger No. 2; afterwards, to form a balance account, from the several accounts in the Leger.</p> <p><i>Boston, Jan 1, 1831.</i> Bought of Andrew J. Allen 6 reams of Wrapping Paper, at 75 cents a ream.—Jan. 3. Received of Benjamin Bennett 25 dollars on account.—Jan. 4. Sold Ephraim Dana 500 lbs of Cheese, at 10 cents a pound, also 200 lbs of Butter, at 17 cents a pound.—Bought of Jeremiah Fitch & Co. 2 pieces of Buckram, each 27 yds, at 21 cents a yard; and 4 pieces of Gingham, each 28 yds. at 27 cents a yard.—Jan. 5. Purchased of Lincoln & Edmands 2 doz. National Reader, at 6 dollars a dozen; and 3 doz. Introduction to National Reader, at 3 dollars a dozen.—Jan. 6. Sold William Manning 4 pieces brown Linen, each 28 yds. at 24 cents a yard.—Jan. 7.</p>		

Paid Nash & Heywood 15 dollars and 50 cents, in full for balance of all accounts.—Jan. 8. Sold Tileston & Street 1 piece brown silk Camlet, 38 yds. at 1 dollar and 25 cents a yard.—Sold Warren & Hayward 4 doz. worsted Hose, at 5 dollars a dozen.—Jan. 10. Bought of William Adams 2 doz. Axes, at 9 dollars a dozen.—Jan. 11. Sold William Cushing 14 lbs brown Sugar, at 11 cents a pound; and 10 lbs butter, at 18 cents a pound.—Jan. 12. Bought of Ephraim Dana 2 quarter casks of Sicily Wine, each 31½ gals. at 95 cents a gallon.—Jan. 13. Sold William Greenwood 2 lbs Souchong Tea, at 65 cents a pound; and 25 lbs Coffee, at 15 cents a pound.—Jan. 14. Purchased of Caleb Hartshorn 6 gentlemen's blue cloth Caps, at 2 dollars each; and 6 boy's do. at 1 dollar each.—Jan. 15. Sold William Adams 2 pair horseshin Gloves, at 75 cents a pair; and 3 pair worsted Hose, at 62½ cents a pair.—Jan. 18. Bought of John M. Peck 12 Imitation Beaver Hats, at 3 dollars each; 6 Castor Hats, at 6 dollars each; 4 black Beaver Hats, at 8 dollars each; and 3 superfine Drab do. at 9 dollars each.—Jan. 19. Bought of Gridley & Blake 2 Bureaus, at 15 dollars each; and 18 Fancy Chairs, at 1 dollar and 25 cents each.—Paid them 45 dollars.—Jan. 20. Paid Ephraim Dana, on account, 50 dollars.—Jan. 21. Sold Caleb Hartshorn 6 Imitation Beaver Hats, at 3 dollars each; and 4 black Beaver Hats, at 8 dollars and 50 cents each.—Jan. 22. Sold John M. Peck 1 quarter cask Sicily Wine, 31½ gals. at 1 dollar and 30 cents a gallon—50 lbs brown Sugar, at 12 cents a pound, 25 lbs Coffee, at 15 cents a pound, and 2 lbs Hyson Tea, at 1 dollar and 10 cents a pound.—Jan. 24. Sold William Eaton 5 pieces coloured Cambrics, 28 yds each, at 15 cents a yard; and 12 pieces Fancy Prints, 28 yds each, at 31 cents a yard.—Received his note, at 30 days, in payment for the amount.—Jan. 25. Received of Benjamin Bennett an order on Ephraim Dana for goods to the amount of 22 dollars and 50 cents, for balance due on his account.—Jan. 26. Paid James L. Smith 11 dollars in goods, being the amount of an order drawn on me, by Warren & Hayward.

LEGER, NO. 2.

THE PROPERTY OF A. B. OF BOSTON.

BOSTON, JANUARY 1, 1831.

Dr.				ANDREW J. ALLEN.				Cr.			
1831		D.	Dis Cts	1831	D.	Dis Cts					
Jan.	1	p.	28 75	Jan.	1	p.	19 00				
Amt. bt. fr. L. No. 1, p. 1.				Amt. bt. fr. L. No. 1, p. 1.							
Dr.				BENJAMIN BENNETT.				Cr.			
1831		D.	Dis Cts					D.	Dis Cts		
Jan.	1	p.	47 90								
For balance, L. No. 1, p. 1.											
Dr.				EPHRAIM DANA.				Cr.			
		D.	Dis Cts	1831	D.	Dis Cts					
		p.		Jan.	1	p.	81 00				
				By balance, L. No. 1, p. 1							
Dr.				JEREMIAH FITCH & CO.				Cr.			
1831		D.	Dis Cts					D.	Dis Cts		
Jan.	1	p.	18 40								
For balance, L. No. 1, p. 2											
Dr.				LINCOLN & EDMANDS.				Cr.			
1831		D.	Dis Cts					D.	Dis Cts		
Jan.	1	p.	20 78								
For balance, L. No. 1, p. 2											
Dr.				WILLIAM MANNING.				Cr.			
		D.	Dis Cts	1831	D.	Dis Cts					
		p.		Jan.	1	p.	19 08				
				By balance, L. No. 1, p. 2.							
Dr.				NASH & HEYWOOD.				Cr.			
		D.	Dis Cts	1831	D.	Dis Cts					
		p.		Jan.	1	p.	15 50				
				By balance, L. No. 1, p. 3							
Dr.				TILESTON & STREET.				Cr.			
		D.	Dis Cts	1831	D.	Dis Cts					
		p.		Jan.	1	p.	45 00				
				By balance, L. No. 1, p. 3							
Dr.				WARREN & HAYWARD.				Cr.			
		D.	Dis Cts	1831	D.	Dis Cts					
		p.		Jan.	1	p.	33 00				
				By balance, L. No. 1, p. 4							

MECHANICS' AND FARMERS' ACCOUNTS.

The following methods of keeping accounts, in which only *one book* is used, are adapted to the business of Mechanics and Farmers. They are plain and easy to be understood by learners, require but little time, and are a saving in the expense of books.

ACCOUNT-BOOK NO. 1.

JOHN GREENWOOD.

Dr. Cr.

1830			Dols	Cts	Dols	Cts
Oct.	1	For 1 pair fine Boots, for yourself	5	50		
"	"	" 1 " calf skin Shoes do.	1	75		
"	5	" 2 " children's " @ .75	1	50		
"	15	By Sign Board, for Shop				1 75
"	"	" repairing Cellar Door				2 25
Nov.	5	For repairing Shoes for Son	3	37		
"	10	" 1 pair stout Boots, for Apprentice	3	25		
Dec.	31	By Cash, in full				8 37
			12	37	12	37

Note.—When you receive payment in full of an account, or when you pay a person in full, the account should be closed in a manner similar to the above.

CALVIN PAGE.

Dr. Cr.

1830			Dols	Cts	Dols	Cts
Nov.	5	For 1 superfine blue Coat, for yourself	26	00		
"	"	" 1 pair Pantaloon	9	00		
"	"	" 1 Valencia Vest	3	75		
"	"	By Cash, on account				20 00
Dec.	10	For Great Coat for your Apprentice	17	50		
"	15	By setting Grate and finding materials				5 00
"	25	" altering Fire-place				7 50
"	31	By balance of account carried down				23 75
			56	25	56	25
Dec.	31	For balance of account brought down	23	75		

Note.—When an account is closed by balance, as in the above example, the balance is brought down, and is the beginning of a new account.

DANIEL MESSINGER.

Dr. Cr.

1830			Dols	Cts	Dols	Cts
Oct.	15	For 1 Leger, in Russia binding	7	25		
"	"	" 1 Day-Book, in sheep	2	50		
Nov.	5	By 1 superfine Beaver Hat				7 50
"	"	" 1 boy's cloth Cap				2 25
Dec.	1	For binding an old Account Book	1	25		
"	"	" " 3 vols. Columbian Centinel	3	75		
"	5	By 2 pieces red Cambric, 56 yds @ .18				10 08
"	31	For balance of account carried down				5 08
			19	83	19	83
Dec.	31	By balance of account brought down				5 08

Note.—When an account is closed 'For balance,' as above, Credit the new account by that balance.
When an account is closed 'By balance,' Debit the new account for that balance, as in the account of Calvin Page.

ACCOUNT

<i>Dr.</i>		JAMES			
				Dols	Cts
1830					
Oct.	1	For 5000 Bricks	@ \$ 7.25	36	25
"	15	" 3450 "	" 6.00	20	70
"	25	" 12500 feet Pine Boards, No. 1	" 20.50	256	25
Nov.	5	" 9250 do. " 2	" 16.00	148	00
"	12	" 7750 do. " 3	" 12.00	93	00
"	24	" 25 tons hewn Timber, No. 1	" 9.25	231	25
Dec.	5	" 40 perch rough Stone	" 1.25	50	00
"	11	" 35 casks Lime	" 1.10	38	50
"	15	" 150 days' work on House in Allen Street "	" 1.50	225	00
"	31	" balance of account carried down		2	00
				1100	95

<i>Dr.</i>		WILLIAM W.			
				Dolls	Cts
1830					
Nov.	1	For binding Leger, Russia		2	25
"	10	" do. Day-Book, Sheep		1	00
"	"	" do. 2 vols. Evening Gazette, do.	@ \$ 1.25	2	50
Dec.	5	" do. 8 " Rollin's Ancient History	" .40	3	20
"	15	" ruling 2 reams of Paper	" .75	1	50
1831					
Jan.	5	" ruling and making 12 Memorandum Books		4	50
				14	95
Jan.	5	For balance of account brought down		6	20
<i>Note.</i> —At the close of the year, it would be a good practice to close and settle all your accounts. If the balance of an account be not paid, it may be brought down as in this example; or if the space be filled, the balance may be transferred to another page.					

<i>Dr.</i>		HENRY			
				Dolls	Cts
1830					
Oct.	1	For 14 lbs Brown Sugar	@ \$.12	1	68
"	"	" 2 " Souchong Tea	" .65	1	30
"	15	" 5 galls Molasses	" .36	1	80
"	20	" 7 yds Calico delivered to your daughter	" .22	1	54
Nov.	5	" 14 " Cotton Shirting	" .25	3	50
"	"	" 1 bushel Salt	" . . .		67
"	10	" 7 lbs Coffee	" .15	1	05
"	"	" 2 yds Broadcloth	" 3.50	7	00
"	16	" 5 " Gingham	" .31	1	55
Dec.	15	" Amount of your Order paid to T. Bent		5	00
				25	09

BOOK, NO. 2.

3

Mc ALLASTER.

Cr.

1830			Dolls	Cts
Oct. 12	By building Cellar Wall, and finding materials		175	00
" 27	" do. Brick Walls of House in Poplar Street do.		925	95
<i>Note.</i> —It often happens that one side of an account occupies more space than the other ; when that is the case, place the footing of both sides on parallel lines, and draw a diagonal line across the vacant space, as in this example.				
			1100	95
Dec. 31	By balance of account brought down		2	00

CLAPP.

Cr.

1830			Dolls	Cts
Dec. 15	By printing 3000 Shop Bills		5	75
" 31	" Evening Gazette the past year		3	00
1831				
Jan. 5	" Balance of account carried down		6	20
			14	95

TUCKER.

Cr.

1830				Dolls	Cts
Oct. 5	By 2 Cords Wood	@ \$	3.00	6	00
" "	" 5 lbs. Butter	"	.15		75
" 16	" 2 bushels Indian Corn	"	.65	1	30
Nov. 4	" 6 pair Woollen Stockings	"	.50	3	00
" "	" 12 do. Mittens	"	.15	1	80
" 17	" 2 bushels Rye	"	.70	1	40
" "	" 5 do. Potatoes	"	.25	1	25
Dec. 4	" 45 lbs. Cheese	"	.10	4	50
1831					
Jan. 1	" Cash for balance of account			5	09
				25	09

FORMS

OF

INVOICES OR BILLS OF MERCHANDISE.

Boston, January 1, 1831.

Mr. Theodore Baker

Bought of Shaw & Patterson.

			Cts.	Dols.	Cts.
5 ps.	Prints	140 yds.	@ .20	. .	28.00
4 "	Plaid	112 "	" .25	. .	28.00
2 "	Gingham	50 "	" .31	. .	15.50
4 "	Brown Linen	102 "	" .24	. .	24.48
3 "	White do	78 "	" .56	. .	43.68
6 "	Coloured Cambric	168 "	" .15	. .	25.20
2 "	do	65 "	" .21	. .	13.65
18 "	Lacet Braids	" "	.25	. .	4.50
					<u>183.01</u>

Received Payment.

Shaw & Patterson.

Boston, January 1, 1831.

Benjamin Bennett & Co.

Bought of Dana, Evans, & Dana

				Dols.	Cts.
2 Pipes	French Brandy	256 gals.	@ \$ 1.25	. .	320.00
2 Hogsheads	W. I. Rum	225 "	" .75	. .	168.75
4 Quarter Casks	Sicily Wine	126 "	" 1.30	. .	163.80
2 Hogsheads	Brown Sugar	2650 lbs.	" .10	. .	265.00
1 Chest	Hyson Tea	75 "	" .95	. .	71.25
5 Bags	Coffee	375 "	" .14	. .	52.50
					<u>1041.30</u>

Received payment by their note at 4 months.

Dana, Evans, & Dana.

FORM OF AN ACCOUNT RENDERED.

Mr. Theodore Baker

To T. B. Loring Dr.

				Dols.	Cts.
1830	Oct. 6	For 2 ps. Black Cassimere	70 yds. @ \$1.12	. .	78.40
	" "	" 5 " Coloured Cambric	140 " " .15	. .	21.00
	Nov. 17	" 6 " Purple Prints	168 " " .18	. .	30.24
	" "	" 4 " Brown Linen	100 " " .24	. .	24.00
	Dec. 26	" 2 " Dark Prints	56 " " .31	. .	17.36
	" "	" 4 lbs. Black Sewing Silk	" 6.25	. .	25.00
					<u>196.00</u>

Received payment.

Boston, Jan. 1, 1831.

B. T. Loring.

FORMS OF NOTES, ORDERS, AND RECEIPTS.

Promissory Note. No. 1.

Boston, January 1, 1831.—For Value Received, I promise to pay Mr. Andrew J. Allen, or Order, One Hundred Dollars, in four months, with interest.
100 dollars: J— R—.

Promissory Note. No. 2.

Sixty days after date, we promise to pay Mr. A. Richardson, or Order, One Hundred Twentyfive Dollars and Fifty Cents, for value received. *Boston, January 1, 1831.*
L— & E—.
\$125.50

Promissory Note by two Persons. No. 3.

500 dollars. *Boston, January 1, 1831.*
For Value received, we the subscribers, jointly and severally, promise to pay Mr. George Otis, or Order, Five Hundred Dollars, in six months, with interest after.
J— C—.
W— E—.

Note. A note, written in the form of No. 1. 'with interest,' draws interest from the date.—A note written in the form of No. 3. 'with interest after,' draws interest after it becomes due.—One, written in the form of No. 2. without any thing being said respecting interest, also draws interest after it becomes due.

Note for Borrowed Money. No. 1.

Boston, January 1, 1831.—Borrowed and received of Mr. Barnabas T. Loring, Fifty Dollars which I promise to pay on demand. T— B—.
50 Dollars.

Note for Borrowed Money. No. 2.

300 Dollars. *Boston, January 1, 1831.*
We, the undersigned, promise to pay A. & A. Lawrence & Co. Three Hundred Dollars, on the first day of February next, which they have loaned to us for our accommodation.
S— & P—.

Note Payable at a Bank. No. 1.

Boston, January 1, 1831.—For value received I promise to pay Mr. A. Andrews, or Order, One Hundred Dollars, at the Bunker Hill Bank, in Charlestown, in sixty days.
J— R—.
100 Dollars.

Note payable at a Bank. No. 2.

200 Dollars. *Boston, January 1, 1831.*
Ninety days after date, I promise to pay at the City Bank, to the Order of Mr. B. T. Loring, Two Hundred Dollars, for value received. J— R—.

Note. When a person wishes to get his note discounted at a Bank, it is usually written in a form similar to those above. Thus, J— R—, having immediate use for money, procures A— A—, a responsible person, who endorses his note, which is done by writing his name upon the back of it, the note being made payable to the endorser. The note is received at the Bank, and J— R— is paid the amount of it, less the interest from the date to the time of payment, including three days of grace. This is called discounting.

All notes, payable on time, are, in this Commonwealth, entitled to three days' grace.

FORMS OF NOTES, ORDERS, AND RECEIPTS.

Draft No. 1.

1000 Dollars. *Boston, January 1, 1831.*
 Six months from date, value received, please pay to the order of Mr. B. T. Loring, One Thousand Dollars, as advised by
 Your Obt. Servants,
 To J. Bennett & Co. New York. A. & A. L— & Co.

Draft No. 2.

500 Dollars. *Boston, January 1, 1831.*
 At sight, value received, pay to the order of Mr. T. Baker, Five Hundred Dollars, and charge the same to account of
 Your Obt. Servt.
 To Stephen Girard, Philadelphia. J— L—.

Order for Money.

Mr. A. Richardson, *Boston, January 1, 1831.*
 Please to pay Mr. I. W. Goodrich Thirty Dollars, value received,
 and charge the same to account of
 30 Dollars. Your Humble Servant,
 T— W —.

Order for Goods.

Boston, January 1, 1831.—Mr. E. Dana, Please to deliver Mr. B. Bennett,
 Goods to the amount of Seventyfive Dollars, and charge the same to account of
 75 Dollars. Your Obt. Servt.
 T— S—.

Receipt for Money on Account.

Boston, January 1, 1831.—Received of Mr. J. Colby One Hundred Dollars
 on account. A— R—.
 100 Dollars.

Receipt for Money on a Note.

Boston, January 1, 1831.—Received of Mr. J. Robinson Seventyfive Dollars
 which is endorsed on his note of November 1, 1830. S— & P —.
 75 Dollars.

Receipt in full of all Accounts.

Boston, January 1, 1831.—Received of B. Bennett & Co. One Hundred and
 Twenty Dollars, in full of all accounts. E. D— & Co.
 120 Dollars.

Receipt for Money received for another person.

Boston, January 1, 1831.—Received of J. Williams, Fifty Dollars, for
 account of T. Newman. For T. Newman.
 50 Dollars. G— R—.

Receipt for Rent.

Boston, January 1, 1831.—Received of R. Parker, Fifty Dollars in full for
 one quarter's Rent of House No. 158, Washington Street, ending this day.
 50 Dollars. B— R—.







